

This letter responds to a taxpayer's request for a copy of an earlier letter sent to it by the Department, and provides the Department's website and other information. See 86 Ill. Adm. Code 1200.130. (This is a GIL).

December 26, 2002

Dear Xxxxx:

This letter is in response to your letter dated November 12, 2002. The nature of your letter and the information you have provided require that we respond with a General Information Letter, which is designed to provide general information, is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120(b) and (c), which can be accessed at the Department's Website at <http://www.revenue.state.il.us/Laws/regs/part1200/>.

In your letter, you have stated and made inquiry as follows:

The attached letter was submitted to the Illinois Department of Revenue in 1996. We have misplaced the original response, which, in effect, stated such a tire disposal fee would be a taxable item. We will greatly appreciate a copy of your original response or, if not possible, a ruling on the taxability of such a fee.

We have enclosed a copy of this office's response to your letter of November 1, 1996. Please be informed that all Department ruling letters are now accessible on and downloadable from the Department's Website. The same is true of regulations and Fiscal Year Bulletins, such as FY 93-24, which is related to the Tire User Fee.

I hope this information is helpful. The Department of Revenue maintains a Web site, which can be accessed at [www.revenue.state.il.us](http://www.revenue.state.il.us). If you have further questions related to the Illinois sales tax laws, please contact the Department's Taxpayer Information Division at (217) 782-3336.

If you are not under audit and you wish to obtain a binding Private Letter Ruling regarding your factual situation, please submit all of the information set out in items 1 through 8 of Section 1200.110(b).

Very truly yours,

Karl W. Betz  
Associate Counsel

KWB:msk  
Enc.